

[REDACTED]

Employer Identification Number: [REDACTED]
Key District: [REDACTED]
Form: [REDACTED]
Tax Years: [REDACTED]

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(4) of the Internal Revenue Code.

We make our ruling for the following reason(s):

Your primary activity is planning social events both for your members and members of the general public. To be operating for section 501(c)(4) purposes, an organization must show that it is operating primarily for the betterment of the community and not primarily for the benefit of its members. Social activities do not promote social welfare within the meaning of regulations. See sections 1.501(c)(4)-1(a)(2)(i) and 1.501(c)(4)-1(a)(2)(ii) of the Income Tax Regulations. Since your primary activity is planning social events, you are not operating for social welfare purposes within the meaning of section 501(c)(4) of the Code.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter with your key District Director for exempt organization matters, shown above, unless you request and your key District Director grants an extension of time to file the returns. You should file returns for later tax years with the appropriate service center indicated in the instructions for those returns.

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter. You should address

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[REDACTED]

questions concerning the filing of returns to your key District Director.

Sincerely,

[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED] [REDACTED]